

**IN THE CLAIMS**

This listing of claims replaces all prior listings:

1. (Currently Amended) An information processing system for distributing content to another device via a network, comprising:

first receiving unit configured to receive from said another device, via said network, an initial communication ~~containing of application~~ information that identifies an application predetermined by said another device prior to said initial communication via which said content can be accessed, content identifying information and format identifying information;

reading unit configured to retrieve from storage said content based on said content identifying information included in said ~~application~~ information ~~when said application information of said content is received by said first receiving unit;~~

format converting unit configured to convert said content retrieved by said reading unit into data in a predetermined format based on said format identifying information included in said ~~application~~ received information; and

distributing unit configured to distribute the data in the predetermined format from said format converting unit to said another device via said network.

2. (Previously Presented) A system according to Claim 1, further comprising:  
second receiving unit configured to receive transaction information of said content; and  
authenticating unit configured to authenticate said transaction information when the transaction information of said content is received by said second receiving unit,

wherein,  
said reading unit retrieves said content based on a result authenticated by said authenticating unit.

3. (Original) A system according to Claim 2, wherein said transaction information includes a credit card number or an account number.

4. (Original) A system according to Claim 1, wherein said format identifying information includes information which designates an encoding system and/or encoding rate of said content.

5. (Previously Presented) A system according to Claim 1, further comprising:  
calculating unit configured to calculate a use charge for said content based on said application information which is received by said first receiving unit; and  
accounting unit for configured to account said use charge which is calculated by said calculating unit, corresponding to said other device.

6. (Previously Presented) A system according to Claim 1, further comprising:  
detecting unit configured to detect a busy status on said network,  
wherein,  
said format converting unit converts said content into data in a predetermined format based on said busy status which is detected by said detecting unit.

7. (Currently Amended) An information processing method for distributing a content to another device via a network comprising:  
a receiving step of receiving from said another device, via said network, an initial communication containing of application information that identifies an application predetermined by said another device prior to said initial communication via which said content can be accessed, content identifying information and format identifying information;  
a reading control step of controlling an operation for retrieving said content based on content identifying information included in said ~~application~~ information ~~when the application information of said content is received in said receiving step;~~  
a format converting step of converting said content read in said retrieving control step into data in a predetermined format based on format identifying information included in said ~~application~~ received information; and  
a distributing step of distributing the data in the predetermined format to said another device via said network.

8. (Currently Amended) A recording medium having a computer-readable program recorded thereon, said computer-readable program being executable on a processor of an information processing system for distributing a content to another device via a network, wherein said program comprises:

a receiving step of receiving from said another device, via said network, an initial communication ~~containing~~ of application information that identifies an application predetermined by said another device prior to said initial communication via which said content can be accessed, content identifying information and format identifying information;

a reading control step of controlling an operation for retrieving said content based on content identifying information included in said ~~application~~ information ~~when the application information of said content is received in said receiving step;~~

a format converting step of converting said content read in said retrieving control step into data in a predetermined format based on said format identifying information included in said ~~application~~ received information; and

a distributing step of distributing the data in the predetermined format to said another device via said network.